

Hearing Date & Time: October 25, 2007 at 10:00 a.m.
Objection Deadline: October 18, 2007 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

CHAPTER 11

DELPHI CORPORATION, *et al.*,

CASE NO. 05-44481 (RDD)

Debtors.

Jointly Administered

**AFFIDAVIT OF DENNIS D. SULLIVAN IN SUPPORT OF OPPOSITION OF SPEED
MOTOR EXPRESS OF WNY, INC. D/B/A SPEED GLOBAL SERVICES TO THE
DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT
TO 11 U.S.C. §502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR
AMENDED CLAIMS, (B) UNTIMELY EQUITY CLAIMS, (C) INSUFFICIENTLY
DOCUMENTED CLAIMS, (D) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS
AND RECORDS, (E) UNTIMELY CLAIMS, AND (F) CLAIMS SUBJECT TO
MODIFICATION, TAX CLAIM SUBJECT TO MODIFICATION AND MODIFIED
CLAIMS ASSERTING RECLAMATION**

STATE OF NEW YORK)
) ss.:
COUNTY OF ERIE)

I, Dennis D. Sullivan, being duly sworn, depose and say:

1. I am the Controller of Speed Motor Express of WNY, Inc. d/b/a Speed Global Services ("Speed").

2. My responsibilities to Speed include overseeing and managing the financial aspects of Speed. In that capacity I am fully familiar with the facts and circumstances of this case.

3. I am supplying this Affidavit in opposition to the Debtors' Twenty-First Omnibus Objection (Substantive) (the "Objection").

4. My Affidavit is intended to support the allowance of Speed's pre-petition claim which is owed by the Debtors to Speed.

5. I have had an opportunity to review Speed's books and records and I am familiar with its books and records.

6. All statements in this Affidavit are based upon my personal knowledge and my review of business records kept by Speed in the ordinary course of business.

7. On October 8 and 14, 2005 (the "Filing"), Delphi Corporation and certain of its U.S. subsidiaries and affiliates ("Debtors") each commenced a case under Chapter 11 of Title 11 of the United States Code.

8. Speed is a creditor of one or more of the Debtors.

9. On or about March 16, 2006, Speed filed a proof of claim with the Bankruptcy Court or the designated agent in the total amount of \$88,316.34 ("Filed Proof of Claim") as a general unsecured claim.

10. The Debtors have filed an objection to the Filed Proof of Claim of Speed, *see*, the Objection, alleging that the Debtors' books and records reflect an outstanding liability of \$35,399.20 and that Speed's claim should be reduced to that amount.

11. I have reviewed the Objection of the Debtors and find their assertions to be incorrect.

12. The accounts of Speed are monitored, maintained or controlled by Speed

13. Speed maintains its books and records in the ordinary course of its business. The books and records of Speed reflect the accounts that are billed to a customer, such as the Debtors, the amount of payment received by a customer and the outstanding liability attached to each account.

14. Multiple invoices submitted to the Debtors are the subject of the Filed Proof of Claim, approximately 527 invoices. Attached hereto as **Exhibit A** is a statement summarizing each invoice.¹ The invoice summary identifies the Debtor, identifies the period of time covered by the invoice, lists the transaction number (product ID), the transaction dates (rate date), total amount billed, total amount paid and the balance outstanding. The invoices are all for services rendered on behalf of the Debtors prior to the Filing.

15. Speed's books and records reflect that \$88,316.34 was due at the time of the Filing.

16. It is respectfully requested that this Honorable Court deny the Debtors' request to reduce the amount of the Filed Proof of Claim and that this Honorable Court find that Speed has a valid general unsecured claim against the Debtors in the amount of \$88,316.34.

/s/ Dennis D. Sullivan
Dennis D. Sullivan

Subscribed to and sworn to
before me this 17th day of October, 2007.

/s/ Elaine T. Brittain
Notary Public
-#1164253

¹ The invoices are too voluminous to be included as a part of Exhibit A. They will be produced at any evidentiary hearing scheduled for this matter.